

**Declaration of Graham Robinson**

**EXHIBIT F**

(SPGK Summary Income Statement 2016 to 2020)

## Summary Income Statement

Shang Peng Gao Ke Inc

		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
R1000	Membership Fees Revenue	\$ 22,259,425.70	\$ 57,429,325.84	\$ 41,092,180.31	\$ 122,804,204.03	\$ 594,756,601.41
R1200	Advertising Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
R1300	Product Revenue Total	\$ 1,639,915.31	\$ 3,343,388.03	\$ 2,250,272.75	\$ 3,460,866.98	\$ 46,510,158.96
R1400	QIOVOIP Revenue Total	\$ -	\$ 2,250,085.30	\$ 11,087,746.30	\$ 54,478,874.49	\$ 3.17
R1600	Management Fee and Royalty Revenue Total	\$ -	\$ -	\$ 2,669.45	\$ -	\$ -
<b>GS100</b>	<b>Total Sales</b>	<b>\$ 23,899,341.01</b>	<b>\$ 63,022,799.17</b>	<b>\$ 54,432,868.81</b>	<b>\$ 180,743,945.50</b>	<b>\$ 641,266,763.54</b>
OIE104	Foreign Currency (Gain) Loss	\$ 981,110.58	\$ 1,434,774.74	\$ 764,546.39	\$ 16,698.13	\$ 45,372.99
OIE100	Other Income and Expense Total	\$ (441.83)	\$ (36,021.74)	\$ (1,518.74)	\$ (55,218.63)	\$ (15,424.39)
OIE103	Disposal of Assets (Gain)/Loss Total	\$ -	\$ -	\$ -	\$ 52,399.23	\$ 0.10
COS107	Production Expense Total	\$ 6,266,917.39	\$ 20,177,072.20	\$ 9,543,337.67	\$ 18,526,794.12	\$ 113,813,096.95
COS111	Outside Services	\$ -	\$ 237,062.54	\$ -	\$ -	\$ -
COS200	Total Cost Of Sales	\$ 7,247,586.14	\$ 21,812,887.74	\$ 10,306,365.32	\$ 18,540,672.85	\$ 113,843,045.65
SM100	Markeing, Advertising & Promotion Exp Total	\$ 273,529.69	\$ 2,040,121.69	\$ 2,151,885.35	\$ 1,872,026.38	\$ 682,571.91
SM103	Commissions Expense Total	\$ 10,468,101.76	\$ 34,438,508.14	\$ 25,294,990.32	\$ 91,991,448.98	\$ 275,168,256.92
GA100	Salaries and Benefits Total	\$ -	\$ 147,908.85	\$ 277,032.73	\$ 451,208.33	\$ 496,111.06
GA101	Travel and Entertainment Total	\$ -	\$ 118,832.64	\$ 154,419.35	\$ 115,131.02	\$ 25,205.51
GA102	Professional and Consulting Expense Total	\$ 662,452.24	\$ 4,261,813.47	\$ 1,440,613.63	\$ 1,205,499.11	\$ 1,770,769.45
GA103	General and Office Total	\$ 25,124.11	\$ 518,719.78	\$ 550,880.02	\$ 442,704.24	\$ 775,605.03
GA104	Depreciation and Amortization Expense Total	\$ -	\$ -	\$ -	\$ 79,515.77	\$ 20,988.27
GA104	Bank and Other Service Charges Total	\$ 1,212,187.42	\$ 2,766,945.68	\$ 2,473,968.18	\$ 7,548,487.31	\$ 22,290,945.73
OIE100	Interest Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -
OIE102	Bad Debt Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total cost</b>		<b>\$ 19,888,981.36</b>	<b>\$ 66,105,737.99</b>	<b>\$ 42,650,154.90</b>	<b>\$ 122,246,693.99</b>	<b>\$ 415,073,499.53</b>
NI100	Net Income Before Income Taxes	\$ 4,010,359.65	\$ (3,082,938.82)	\$ 11,782,713.91	\$ 58,497,251.51	\$ 226,193,264.01
TAX100	Taxes	\$ -	\$ -	\$ -	\$ 2,891,326.00	\$ 12,165,245.00
<b>9999 US - Net Income/Loss</b>		<b>4,010,359.65</b>	<b>(3,082,938.82)</b>	<b>11,782,713.91</b>	<b>55,605,925.51</b>	<b>214,028,019.01</b>